

CITY OF DURHAM, NORTH CAROLINA

Solid Waste Disposal Fund

Reconciliation of Modified Accrual to Full Accrual Basis

Year Ended June 30, 2002

Revenues and other financing sources	
Operating Fund	\$ 9,168,214
Construction Fund	<u>46,610</u>
Total revenues and other financing sources	<u>9,214,824</u>
Expenditures and other financing uses	
Operating Fund	10,253,210
Construction Fund	<u>146,305</u>
Total expenditures and other financing uses	<u>10,399,515</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	(1,184,691)
Reconciling items	
Capital outlay	400,540
Bad debt expense	2,138
Bonds retired	1,546,159
Bonds issued	-
Post closure costs	121,871
Adjust accrued interest	(12,928)
Adjust unbilled accounts receivable	(820)
Depreciation	(587,617)
Capital asset disposals	<u>(1,199,302)</u>
Change in net assets - Accrual basis	\$ <u><u>(914,650)</u></u>